

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TEXAS
SAN ANTONIO DIVISION

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Case No. 5:19-cv-456
)	
JAMES BRYANT LEE, III;)	
RUTH ANN LEE;)	
JBL ELECTRIC COMPANY, INC.;)	
CARL A. STRUCK;)	
MARIA LIZA R. STRUCK; and)	
COMAL COUNTY TAX ASSESOR-)	
COLLECTOR;)	
)	
Defendants.)	
_____)	

COMPLAINT

The United States of America, pursuant to 26 U.S.C. §§ 7401 and 7403, at the direction of a delegate of the Attorney General of the United States, and with the authorization and sanction of a delegate of the Secretary of the Treasury, brings this civil action (1) to reduce to judgment over \$2 million of unpaid federal tax liabilities owed by JBL Electric Company, Inc.; (2) to secure a judgment holding that James Bryant Lee, III and Ruth Ann Lee are the alter egos of JBL Electric Company, Inc., and that their assets may be reached to satisfy JBL Electric Company, Inc.'s tax liabilities; and (3) to enforce the associated federal tax liens against certain real property belonging to Mr. and Mrs. Lee to satisfy JBL Electric Company, Inc.'s tax liabilities. For its complaint, the United States alleges as follows:

JURISDICTION, VENUE, AND PARTIES

1. Jurisdiction is conferred upon this district court pursuant to 26 U.S.C. §§ 7402(a) and 7403, and 28 U.S.C. §§ 1331, 1340, and 1345.

2. Venue is proper pursuant to 28 U.S.C. §§ 1391(b) and 1396.

3. Plaintiff is the United States of America.

4. Defendant James Bryant Lee, III resides in Comal County, Texas, within the jurisdiction of this Court. Mr. Lee may be served at 181 Breezy Oak Rd., Spring Branch, Texas 78070.

5. Defendant Ruth Ann Lee, the wife of James Bryant Lee, III, resides in Comal County, Texas, within the jurisdiction of this Court. Mrs. Lee may be served at 181 Breezy Oak Rd., Spring Branch, Texas 78070.

6. JBL Electric Company, Inc. (“JBL Electric”), the taxpayer in this action, is a Louisiana business corporation formed by James B. Lee, III. JBL Electric may be served by serving its president, Mr. Lee, at 181 Breezy Oak Rd., Spring Branch, Texas 78070. According to the Louisiana Secretary of State, JBL Electric’s principal office address is located at 8518 Line Ave., Suite 101, Shreveport, LA 71106; however, according to JBL Electric’s website, its main office is located at 181 Breezy Oak Rd., Spring Branch, Texas 78070. JBL Electric’s corporate meeting minutes reflect that its corporate address is 181 Breezy Oak Rd., Spring Branch, Texas 78070. Mr. Lee operates JBL Electric out of his residence located at 181 Breezy Oak Rd., Spring Branch, Texas 78070. Credit card statements for JBL Electric’s corporate credit card were sent to 181 Breezy Oak Rd., Spring Branch, Texas 78070. JBL Electric’s website states that “We are a family owned business proudly serving South Texas.” and provides a list of services that “we provide our customers in ... South Texas.” Indeed, JBL Electric provided labor and materials for the construction of a Hampton Inn in Spring Branch, Texas in 2016 and 2017. Consequently, the Court has personal jurisdiction over JBL Electric consistent with the 14th Amendment’s due process clause because JBL Electric has certain minimum contacts with Texas

such that the maintenance of the suit does not offend traditional notions of fair play and substantial justice.

7. Defendant Carl A. Struck is joined as a party as required by 26 U.S.C. § 7403(b) because he may claim a lien interest in the Vacant Lot as defined below upon which the United States seeks to enforce its liens. Mr. Struck may be served at 1320 7th Street, Blanco, Texas 78606.

8. Defendant Maria Liza R. Struck is joined as a party as required by 26 U.S.C. § 7403(b) because she may claim a lien interest in the Vacant Lot as defined below upon which the United States seeks to enforce its liens. Ms. Struck may be served at 1320 7th Street, Blanco, Texas 78606.

9. Defendant Comal County Tax Assessor-Collector is joined as a party as required by 26 U.S.C. § 7403(b) because it may claim ad valorem tax lien interests in the properties upon which the United States seeks to enforce its liens. Comal County Tax Assessor-Collector may be served at 205 N. Seguin Avenue, New Braunfels, Texas 78130.

THE SUBJECT PROPERTIES

10. The title of the first real property upon which the United States seeks to enforce its federal tax liens is owned in the name of James B. Lee, III, and consists of the land, along with all improvements, buildings, and appurtenances thereon, now known as and numbered 181 Breezy Oak Road, Spring Branch, Texas 78070 (“the Residence”). By Warranty Deed recorded in the Official Public Records of Comal County, Texas on January 31, 2012, Mr. Lee acquired the Residence, which has the following legal description:

Lot 14, SPRING BRANCH MEADOWS, UNIT 1, situated in Comal County, Texas, according the plat thereof recorded in Volume 13, Pages 179-180, Map and Plat Records of Comal County, Texas.

11. The title of the second real property upon which the United States seeks to enforce its federal tax liens is owned in the names of James Bryant Lee, III and Ruth Ann Lee, husband and wife, and consists of the land, along with all improvements, buildings, and appurtenances thereon, now known as and numbered 163 Breezy Oak Road, Spring Branch, Texas 78070 (“the Vacant Lot”). By Warranty Deed with Vendor’s Lien recorded in the Official Public Records of Comal County, Texas on June 22, 2017, Mr. and Mrs. Struck conveyed to Mr. and Mrs. Lee the Vacant Lot, which has the following legal description:

Lot 13, SPRING BRANCH MEADOWS UNIT 1, Comal County, Texas, according to plat thereof recorded in Volume 13, Pages 179-180, Map and Plat Records of Comal County, Texas.

12. Mr. and Mrs. Lee acquired the Vacant Lot through a Promissory Note dated June 7, 2017, in which Mr. and Mrs. Lee promised to pay Mr. and Mrs. Struck \$76,000, plus interest at 5.50%. The maturity date in the Promissory Note is June 7, 2027.

COUNT 1
Judgment for Tax Liabilities against JBL Electric Company, Inc.

Employment Tax (Form 941) Liabilities against JBL Electric

13. On the following dates, a delegate of the Secretary of the Treasury made the following assessments against JBL Electric Company, Inc. for federal withheld income and Federal Insurance Contributions Act (“FICA”) taxes, as well as the employer’s portion of the FICA taxes, and penalties for the following periods and in the following amounts (collectively, “the Employment Tax Liabilities”), which have balances due with accruals and costs of \$2,464,476.59, as of November 23, 2018, as follows:

Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due as of 11/23/2018
12/31/2006	04/02/2007	Tax	\$111,122.14	
	04/02/2007	Late Payment Penalty	\$ 1,666.83	
	04/02/2007	Deposit Penalty	\$ 11,112.20	

	05/07/2007 09/10/2007	Deposit Penalty Late Payment Penalty	\$ 5,556.11 \$ 5,000.50	\$130,542.24
03/31/2007	07/30/2007 07/30/2007 07/30/2007 09/03/2007	Tax Late Payment Penalty Deposit Penalty Deposit Penalty	\$ 94,317.77 \$ 1,414.77 \$ 9,431.78 \$ 4,715.89	\$146,504.26
06/30/2007	10/22/2007 10/22/2007 10/22/2007 11/26/2007	Tax Late Payment Penalty Deposit Penalty Deposit Penalty	\$ 96,585.71 \$ 1,448.79 \$ 9,658.55 \$ 4,829.29	\$199,043.02
09/30/2007	02/18/2008 02/18/2008 02/18/2008 02/18/2008 03/24/2008	Tax Late Filing Penalty Deposit Penalty Late Payment Penalty Deposit Penalty	\$224,153.06 \$ 10,086.89 \$ 22,415.29 \$ 3,362.30 \$ 11,207.65	\$466,549.22
12/31/2007	03/24/2008 03/24/2008 03/24/2008 04/28/2008	Tax Deposit Penalty Late Payment Penalty Deposit Penalty	\$265,742.87 \$ 25,862.87 \$ 2,586.29 \$ 12,931.44	\$514,634.05
03/31/2008	06/30/2008 06/30/2008 06/30/2008 08/04/2008	Tax Deposit Penalty Late Payment Penalty Deposit Penalty	\$220,070.31 \$ 21,139.24 \$ 2,181.30 \$ 10,906.50	\$417,859.13
06/30/2008	10/06/2008 10/06/2008	Tax Deposit Penalty	\$172,370.48 \$ 17,237.05	\$25,610.47
9/30/2008	01/05/2009 01/05/2009 01/05/2009 02/16/2009	Tax Deposit Penalty Late Payment Penalty Deposit Penalty	\$134,536.10 \$ 13,453.59 \$ 2,018.04 \$ 6,726.80	\$258,031.22
12/31/2008	03/16/2009 03/16/2009	Tax Late Payment Penalty	\$141,582.46 \$ 1,040.09	\$174,900.59
12/31/2016	04/03/2017 04/03/2017 04/03/2017 05/08/2017 05/08/2017 10/08/2018	Tax Deposit Penalty Late Payment Penalty Deposit Penalty Late Payment Penalty Late Payment Penalty	\$ 25,800.58 \$ 2,248.14 \$ 328.60 \$ 1,095.34 \$ 109.54 \$ 1,862.08	\$30,039.94
03/31/2017	09/18/2017 09/18/2017 09/18/2017	Tax Deposit Penalty Late Payment Penalty	\$ 31,509.13 \$ 3,150.91 \$ 787.73	

	10/23/2017	Deposit Penalty	\$ 1,575.46	
	10/23/2017	Late Payment Penalty	\$ 157.54	
	10/08/2018	Late Payment Penalty	\$ 3,781.10	\$44,238.43
06/30/2017	10/02/2017	Tax	\$ 28,013.93	
	10/02/2017	Deposit Penalty	\$ 2,027.29	
	10/02/2017	Late Payment Penalty	\$ 240.32	
	11/06/2017	Deposit Penalty	\$ 801.05	
	11/06/2017	Late Payment Penalty	\$ 80.10	
	10/08/2018	Late Payment Penalty	\$ 1,762.31	\$22,434.30
09/30/2017	01/01/2018	Tax	\$ 28,811.07	
	01/01/2018	Deposit Penalty	\$ 2,320.57	
	02/05/2018	Deposit Penalty	\$ 1,332.52	
	02/05/2018	Late Payment Penalty	\$ 133.25	\$31,683.03
12/31/2017	03/05/2018	Tax	\$ 28,661.15	
	03/05/2018	Late Payment Penalty	\$ 21.18	\$2,406.69
TOTAL:				\$2,464,476.59

14. A delegate of the Secretary of the Treasury gave notice and demand for payment of the Employment Tax Liabilities to JBL Electric. After the application of statutory interest, penalties, other additions, abatements, payments, and credits, JBL Electric owed \$2,464,476.59, as of November 23, 2018, for the Employment Tax Liabilities.

15. Despite notice and demand, JBL Electric has failed, neglected, or refused to fully pay the Employment Tax Liabilities.

16. Pursuant to 26 U.S.C. § 7402, the United States is entitled to a judgment that JBL Electric is liable to the United States for the Employment Tax Liabilities in the amount of \$2,464,476.59 as of November 23, 2018, plus prejudgment and post judgment interest thereon at the rates set forth in 26 U.S.C. §§ 6601, 6621 and 28 U.S.C. § 1961(c), until paid.

Unemployment Tax (Form 940) Liabilities against JBL Electric

17. On the following dates, a delegate of the Secretary of the Treasury made the following assessments against JBL Electric for Federal Unemployment Tax Act taxes and

penalties (collectively, “the Unemployment Tax Liabilities”), which have balances due with accruals and costs of \$3,069.45 as of November 23, 2018, as follows:

Tax Period Ending	Assessment Date	Assessment Type	Amount Assessed	Balance Due as of 11/23/2018
12/31/2007	05/05/2008	Tax	\$5,182.97	\$3,069.45
	05/05/2008	Deposit Penalty	\$ 319.73	
	05/05/2008	Late Payment Penalty	\$ 25.97	
	06/09/2008	Deposit Penalty	\$ 64.93	
TOTAL:				\$3,069.45

18. A delegate of the Secretary of the Treasury gave notice and demand for payment of the Unemployment Tax Liabilities to JBL Electric. After the application of statutory interest, penalties, other additions, abatements, payments, and credits, JBL Electric owed \$3,069.45, as of November 23, 2018, for the Unemployment Tax Liabilities.

19. Despite notice and demand, JBL Electric has failed, neglected, or refused to fully pay the Unemployment Tax Liabilities.

20. Pursuant to 26 U.S.C. § 7402, the United States is entitled to a judgment that JBL Electric is liable to the United States for the Unemployment Tax Liabilities in the amount of \$3,069.45 as of November 23, 2018, plus prejudgment and post judgment interest thereon at the rates set forth in 26 U.S.C. §§ 6601, 6621 and 28 U.S.C. § 1961(c), until paid.

Statute of limitations has not expired on the tax liabilities against JBL Electric

21. This action has been commenced within the applicable statute of limitations.

22. 26 U.S.C. § 6502(a) provides that the statute of limitations for collection expires ten (10) years after the date of assessment. Under 26 U.S.C. § 6503(a)(1), the statute of limitations for collection is suspended whenever the IRS is prohibited from collecting the tax by levy or proceeding in court. The IRS is prohibited from collecting the tax by levy or proceeding

in court during the period an offer in compromise is pending, for 30 days immediately following the rejection of the offer, and for any period when a timely filed appeal from the rejection is being considered by IRS Appeals. *See* 26 U.S.C. §6331(k)(1); 26 CFR 301.7122-1(g)(1) & (i).

23. JBL Electric timely submitted an offer in compromise for the Employment Tax Liabilities and the Unemployment Tax Liabilities, which the IRS accepted for processing on May 21, 2009. The offer in compromise was resolved by IRS Appeals on April 15, 2011. Therefore, the statute of limitations for collection of these tax liabilities was extended by 694 days.

24. In addition, JBL Electric submitted an installment agreement on March 18, 2013, for the Employment Tax Liabilities and the Unemployment Tax Liabilities, which the IRS accepted on May 29, 2013. Therefore, the statute of limitations for collection of these tax liabilities was extended by 72 days. 26 U.S.C. § 6331(k)(2)(A); 26 U.S.C. § 6503(a)(1).

25. In total, the statute of limitations for collection of these tax liabilities was extended by 766 days (694 days for JBL Electric's Offer in Compromise + 72 days for JBL Electric's pending installment agreement).

26. The ten (10) year statute of limitations period for collection of these tax liabilities was extended, and has not expired, as follows:

Tax Type	Tax Period Ending	Assessment Date	I.R.C. § 6502(a) ten (10) year collection deadline	Extension of I.R.C. § 6502(a) ten (10) year collection deadline by 766 days
Employment	12/31/2006	04/02/2007	04/02/2017	05/08/2019
Employment	03/31/2007	07/30/2007	07/30/2017	09/04/2019
Employment	06/30/2007	10/22/2007	10/22/2017	11/27/2019
Employment	09/30/2007	02/18/2008	02/18/2018	03/25/2020
Employment	12/31/2007	03/24/2008	03/24/2018	04/28/2020
Employment	03/31/2008	06/30/2008	06/30/2018	08/04/2020

Employment	06/30/2008	10/06/2008	10/06/2018	10/10/2020
Employment	9/30/2008	01/05/2009	01/05/2019	02/09/2021
Employment	12/31/2008	03/16/2009	03/16/2019	04/20/2021
Unemployment	12/31/2007	05/05/2008	05/05/2018	06/09/2020

COUNT 2

Mr. and Mrs. Lee are the alter egos of JBL Electric

27. Pursuant to 26 U.S.C. § 7402(a) and common law, an alter ego of a taxpayer may be held liable for debts owed by a taxpayer and the alter ego's assets may be reached to satisfy those debts. *See, e.g., Century Hotels v. United States*, 952 F.2d 107, 110 n.5 (5th Cir. 1992); *Zahra Spiritual Trust v. United States*, 910 F.2d 240, 244-245 (5th Cir. 1990).

28. Mr. and Mrs. Lee are the alter egos of JBL Electric, and their assets, including the Residence and the Vacant Lot, may be reached to satisfy JBL Electric's debts.

- a. Mr. Lee is the President and sole shareholder of JBL Electric.
- b. Mr. Lee solely controls JBL Electric.
- c. Mr. Lee has comingled the business funds of JBL Electric with his personal funds.
- d. Mr. Lee used his corporate credit card for JBL Electric to satisfy his personal debts.
- e. Mr. Lee has also transferred funds from the bank accounts of JBL Electric to pay his personal debts.
- f. JBL Electric is inadequately capitalized and requires loans to meet its payroll and expenses.
- g. JBL Electric fails to observe corporate formalities and maintain proper business records.

- h. Mrs. Lee is not an employee, shareholder, officer, or third-party contractor of JBL Electric.
 - i. Nevertheless, Mrs. Lee has had a corporate credit card for JBL Electric, which she has used to satisfy her personal debts, and has received checks from JBL Electric.
 - j. Mrs. Lee has also used JBL Electric's funds to pay her personal expenses.
29. Accordingly, the United States is entitled to a judgment that Mr. and Mrs. Lee are the alter egos of JBL Electric, and that their assets, including the Residence and the Vacant Lot, shall be used to satisfy JBL Electric's outstanding tax liabilities.

COUNT 3
Enforcement of Federal Tax Liens

30. Pursuant to 26 U.S.C. §§ 6321 and 6322, as a result of the neglect, refusal or failure by JBL Electric to pay the Employment Tax Liabilities and the Unemployment Tax Liabilities after notice and demand, federal tax liens arose on the dates of the assessments, and attached to all property and rights to property belonging to JBL Electric.

31. Additionally, the Internal Revenue Service publicly filed Notices of Federal Tax Lien ("NFTL") in accordance with 26 U.S.C. § 6323(f) with the County Clerk of Comal County, Texas as follows:

Type of Tax	Taxpayer	Tax Periods Ending	Date NFTL Filed
Employment	JBL Electric	12/31/2016	09/13/2017
Employment	JBL Electric	03/31/2008 06/30/2008 09/30/2008 12/31/2008 03/31/2017 06/30/2017	12/05/2017
Unemployment	JBL Electric	12/31/2007	12/05/2017
Employment	JBL Electric	03/31/2008 06/30/2008	02/21/2018

		09/30/2008	
Unemployment	JBL Electric	12/31/2007	02/21/2018
Employment	JBL Electric	9/30/2017	03/20/2018
Employment	JBL Electric	09/30/2008 12/31/2008	07/02/2018
Employment	JBL Electric	12/31/2006 03/31/2007 06/30/2007 09/30/2007 12/31/2007	09/05/2018
Employment	James B. Lee as Alter Ego of JBL Electric.	12/31/2006 03/31/2007 06/30/2007 09/30/2007 12/31/2007 03/31/2008 06/30/2008 09/30/2008 12/31/2008 12/31/2016 03/31/2017 06/30/2017 09/30/2017	11/06/2018
Unemployment	James B. Lee as Alter Ego of JBL Electric	12/31/2007	11/06/2018
Employment	Ruth A. Lee as Alter Ego of JBL Electric	12/31/2006 03/31/2007 06/30/2007 09/30/2007 12/31/2007 03/31/2008 06/30/2008 09/30/2008 12/31/2008 12/31/2016 03/31/2017 06/30/2017 09/30/2017	11/06/2018
Unemployment	Ruth A. Lee as Alter Ego of JBL Electric	12/31/2007	11/06/2018

32. Pursuant to 26 U.S.C. § 7403, the United States is entitled to enforce the federal tax liens described above against the Residence and the Vacant Lot, and have the Residence and the Vacant Lot sold in a judicial sale, or by a receiver appointed for that purpose, free and clear of all rights, titles, claims, liens, and interests of the parties, including any rights of redemption, with the proceeds of the sale distributed: first, to pay the costs and expenses of the sale, including the reasonable costs and expenses incurred to secure and maintain the Residence and the Vacant Lot; second, to the defendant Comal County, Texas to pay any ad valorem taxes due and owing on the Residence and the Vacant Lot which are entitled to priority under 26 U.S.C. § 6323(b)(6); third, to the United States to pay the tax liabilities described above; and, fourth, to the other parties in accordance with the law; or, as otherwise determined by the Court in accordance with the law.

PRAYER

WHEREFORE, the United States of America prays for a judgment determining:

A. That JBL Electric Company, Inc. is liable for the Employment Tax Liabilities, which have balances due with accruals and costs of \$2,464,476.59, as of November 23, 2018, plus prejudgment and post judgment interest thereon at the rates set forth in 26 U.S.C. §§ 6601, 6621 and 28 U.S.C. § 1961(c), until paid;

B. That JBL Electric Company, Inc. is liable for the Unemployment Tax Liabilities, which have balances due with accruals and costs of \$3,069.45 as of November 23, 2018, plus prejudgment and post judgment interest thereon at the rates set forth in 26 U.S.C. § 6601, 6621 and 28 U.S.C. § 1961(c), until paid;

C. That Mr. and Mrs. Lee are the alter egos of JBL Electric Company, Inc., and that their assets, including the Residence and the Vacant Lot, shall be sold to satisfy JBL Electric Company, Inc.'s Employment Tax Liabilities and Unemployment Tax Liabilities;

D. That the federal tax liens securing JBL Electric Company, Inc.'s Employment Tax Liabilities and Unemployment Tax Liabilities shall be enforced against the Residence and Vacant Lot by ordering the sale of the entire Residence and Vacant Lot in a judicial sale, or by a receiver appointed for that purpose, free and clear of all rights, titles, claims, liens, and interests of the parties, including any rights of redemption, with the proceeds of the sale distributed: first, to pay the costs and expenses of the sale, including the reasonable costs and expenses incurred to secure and maintain the Residence and Vacant Lot; second, to the defendant Comal County, Texas, to pay any real estate taxes due and owing which are entitled to priority under 26 U.S.C. § 6323(b)(6); third, to the plaintiff United States to pay JBL Electric Company, Inc.'s Employment Tax Liabilities and Unemployment Tax Liabilities; and, fourth, to the other parties in accordance with the law; or, as otherwise determined by the Court in accordance with the law; and

E. That awards the United States such other and further relief as this Court deems just and proper, including its costs incurred in this action and for any surcharge authorized by 28 U.S.C. § 3011.

Respectfully submitted,

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

By: /s/ Holly M. Church

HOLLY M. CHURCH
Attorney, Tax Division
State Bar No. 24040691
MANUEL P. LENA, JR.
Attorney, Tax Division
State Bar No. 12201255
Department of Justice
717 N. Harwood, Suite 400
Dallas, Texas 75201
(214) 880-2432
(214) 880-9742 (FAX)
Holly.M.Church@USDOJ.gov

ATTORNEYS FOR THE UNITED STATES

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

(b) County of Residence of First Listed Plaintiff _____
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

DEFENDANTS

County of Residence of First Listed Defendant _____
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☐ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question (U.S. Government Not a Party)
- ☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)

Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g))	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education	PRISONER PETITIONS Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement	LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	FEDERAL TAX SUITS <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609

V. ORIGIN (Place an "X" in One Box Only)

- ☐ 1 Original Proceeding
- ☐ 2 Removed from State Court
- ☐ 3 Remanded from Appellate Court
- ☐ 4 Reinstated or Reopened
- ☐ 5 Transferred from Another District (specify)
- ☐ 6 Multidistrict Litigation - Transfer
- ☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

Brief description of cause:

VII. REQUESTED IN COMPLAINT:

☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.

DEMAND \$

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☐ No

VIII. RELATED CASE(S) IF ANY

(See instructions):

JUDGE

DOCKET NUMBER

DATE

SIGNATURE OF ATTORNEY OF RECORD

FOR OFFICE USE ONLY

RECEIPT #

AMOUNT

APPLYING IFP

JUDGE

MAG. JUDGE

INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
- (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
- (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
 United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
 United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
 Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
 Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).
- V. Origin.** Place an "X" in one of the seven boxes.
 Original Proceedings. (1) Cases which originate in the United States district courts.
 Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441. When the petition for removal is granted, check this box.
 Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
 Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
 Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
 Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
 Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket.
PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7. Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
 Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
 Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

Date and Attorney Signature. Date and sign the civil cover sheet.